

EXHIBIT 32



August 28, 2018

To whom it may concern,

We are hereby submitting to your Honor this letter of character reference on behalf of Michael Cohen. The individual who is portrayed in the media is not the Michael that we know at all.

We have known Michael and his family for almost a decade. We dine as families together, travelled on vacations together and our children shared the same high school. Michael is a gentleman whose sole mission in life is to care for his wife Laura and their family's two children, Samantha and Jake.

Samantha recently graduated from University of Pennsylvania, and is a strong and bright and extremely poised and confident young woman. A sign of a strong upbringing! Together they share the type of bond you can only hope for between a father and daughter.

We have also witnessed him as a loving father, coach and mentor to his son Jake. They too share a wonderful bond. Michael is extremely close with Jake and had a strong balance in his life between the obligations of a demanding job and always being there for his kids. Michael found a great coach for Jake to help establish his pitching arm, as he played for the school team. Michael beamed with pride every time his son took the mound. Jake just graduated from high school and is starting at the University of Miami as a freshman.

Michael and Laura Cohen share a beautiful marriage. They depend on one another and have an extremely strong bond and support one another deeply. They are a wonderful couple, as close as we've seen and are truly devoted to one another.

This has been a trying period for both of them being cast as a spectacle and living their life in front of a camera for the world to see. This is not who they are or what they ever wanted or deserved. It's been a non-stop stressor on both of them and the entire family.

Michael is a special man and truly an incredible friend. When our daughter was recently going through an ordeal with [REDACTED] Michael was there to help make a connection to the right doctor and insure she received the best possible level of care. He is the kind of friend that would go out of his way to help anyone in need. We appreciate his friendship and hope that you can show some degree of compassion and leniency as you determine an appropriate punishment.



We are not close enough to anything that has been done to even way in on an opinion, but we do know Michael for his kindness, his strength and his good nature. We know his family needs him now more than ever before! We ask you to show a degree of compassion for someone who was just caught up in the wrong job with the wrong Mentor!

We also know Michael for the involvement he took at his children's school, Columbia Grammar and Preparatory School. Michal was involved on the board and worked tirelessly on behalf of the school for fundraising efforts.

He truly is a wonderful father, husband and friend to many, all of whom rely on him in so many ways that it would be unfair to have to live without him for one extra day.

We appreciate your taking the time to read this and understand his absence will surely be a hardship on all the loved ones and friends that surround him!

We thank you for your consideration of all of the above.

Sincerely,

Marc & Sandy

Marc & Sandy Taub

Marc D. Taub
President & CEO

TAUB FAMILY COMPANIES | Palm Bay International | Taub Family Selections

48 Harbor Park Drive, Port Washington, NY 11050

O: 516.802.4702 | C: 917.664.6360

m@palmbay.com